



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan, Lansing, MI 48933
Mailing Address: PO Box 30005, Lansing, MI 48909
Toll Free 866-813-0011 – www.michigan.gov/lcc

Excise Tax Reporting Information for Small Wine Maker Licensees with Direct Shipper License

FORMS TO SUBMIT:

LCC-3890 - Michigan Wine Tax Report

Requirements:

- When filing your tax report you will have three options:
 - If you had direct to consumer shipments, you will need to submit copies of invoices for each of those shipments or create a spreadsheet/report that would contain all of the information that would be provided on an invoice. This includes: date of shipment, invoice number, name and address of recipient, name and description of wine including alcohol by volume (ABV), bottle size, bottle quantity, and price of product.
 - If you did NOT have any direct to consumer shipments during the month, write on your monthly tax form 'No Direct Shipments'.
 - You may continue to submit a second tax report showing your direct to consumer shipments only, along with the supporting invoices/documentation or indicating 'No Direct Shipments'.
- Tax reports, payments and documentation must be postmarked no later than the 15th of the month following the reporting period. If late, they will be subject to a late fee and interest.
- You must report and pay taxes on all direct sales to Michigan consumers.
- Zero reports may be e-mailed to the below e-mail address.

If you have any questions regarding this information, please contact the MLCC Financial Management Division at MLCCfinancewinetax@michigan.gov.

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

Latest Revision April 2017